

CITY OF HAMPTON LICENSE TAX RATES

EFFECTIVE JANUARY 1, 2011

All businesses must report a reasonable estimate of their gross receipts. Those businesses with estimated total gross receipts greater than \$100,000 must calculate and pay the business license tax at the applicable rate. Businesses with estimated total gross receipts of \$100,000 or less (except for Wholesalers and Direct Sellers), are subject to the \$50.00 Business License Issuance Fee only.

BUSINESS LICENSE TAX RATES

Alcoholic Beverage, Privilege License: On premise wine \$40.00, on premise beer \$60.00
Off premise wine & beer, or wine or beer \$100.00
On & off premise wine & beer, or beer \$125.00
On premise wine & beer, \$100.00
Mixed beverage, seating capacity 50-100, \$ 200.00
Mixed beverage, seating capacity 100-150, \$ 350.00
Mixed beverage, seating capacity 151 & up, \$ 500.00

Amusement Machine Operator: \$ 200 for 10 or more machines or \$ 195 for less than 10 machines, plus \$0.36 per \$ 100 on all gross receipts.

Barber/Beauty Shop or Renting Space: \$0.36 per \$ 100 on all gross receipts

Contractor: \$0.16 per \$ 100 on all gross receipts

Financial Services: \$0.58 per \$ 100 on all gross receipts

Hotel/Motel: \$0.36 per \$ 100 on all gross receipts

Janitorial Services: \$0.36 per \$ 100 on all gross receipts

Lawn & Grounds Maintenance: \$0.36 per \$ 100 on all gross receipts

Loan Company: \$0.58 per \$ 100 on all gross receipts

Merchant Place Vending: \$0.20 per \$ 100 on all gross receipts

Merchant, Retail: \$0.20 per \$ 100 on all gross receipts

Merchant, Wholesale: \$0.15 per \$ 100 on all gross purchases

Personal Services: \$0.36 per \$ 100 on all gross receipts

Professional Services: \$0.58 per \$ 100 on all gross receipts

Qualified Federal Research & Development: \$0.03 per \$100 on all gross receipts (subject to approval)

Real Estate: \$0.58 per \$ 100 on all gross receipts

Repair Service: \$0.36 per \$ 100 on all gross receipts

Short Term Rental: \$0.20 per \$ 100 on all gross receipts

RESIDENTIAL BUSINESSES MUST ENCLOSE A COPY OF IDENTIFICATION REFLECTING THEIR CURRENT HAMPTON ADDRESS.

License tax rates for classification other than those listed above may be obtained from the office of the Commissioner of the Revenue, phone (757) 727-6700.

BUSINESS LICENSE APPLICATION

LICENSE YEAR

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CITY OF HAMPTON

OFFICE USE ONLY

ROSS A. MUGLER
COMMISSIONER OF THE REVENUE
P.O. BOX 636 • HAMPTON, VIRGINIA 23669
TELEPHONE (757)727-6700
FACSIMILE (757)727-6330

ACCOUNT NO.	CODE	INITIALS

NOTE RATES ON THE BACK OF THIS APPLICATION

LEGAL NAME (CORPORATE, PARTNERSHIP, SOLE PROPRIETOR)	CHECK TYPE OF BUSINESS					
	INDIVIDUAL	PARTNERSHIP	CORP OR LLC			
TRADE NAME	HOME PHONE		BUSINESS PHONE & FAX			
MAILING ADDRESS						
BUSINESS LOCATION ADDRESS	DATE APPLICANT BEGAN BUSINESS IN HAMPTON					
NAMES OF CORPORATE OFFICERS						
DETAILED DESCRIPTION OF ALL PROPOSED BUSINESS ACTIVITIES:						
RESTRICTIONS FOR RESIDENTIAL BUSINESSES: TELEPHONE USE ONLY, NO CLIENTS OR EMPLOYEES MAY REPORT TO THE RESIDENCE & NO STORAGE OF MATERIALS WILL BE PERMITTED ON THE PREMISES. YOUR SIGNATURE BELOW CONFIRMS YOUR ADHERENCE TO THESE RESTRICTIONS.						
IF EXCISE TAX IS COLLECTED, WHO IS RESPONSIBLE PERSON?						
DO YOU PLAN ON HAVING LIVE ENTERTAINMENT? (any artistic, musical or theatrical performance, including but not limited to, karaoke, open-microphone, live music, recorded music with a disc jockey (DJ), play, stand-up comedy, dance act, magic, poetry reading, reenactment, cabaret, or any combination thereof, performed by one or more persons, whether or not they are compensated, in privately owned premises that is open to the public.						
NO.	CLASSIFICATION	RATE	ESTIMATED GROSS RECEIPTS	LICENSE TAX		
1						
2						
3						
4						
FEDERAL ID NUMBER/SOCIAL SECURITY NUMBER		SIGNATURE		DATE		

PLEASE MAKE CHECKS PAYABLE TO TREASURER, CITY OF HAMPTON.
THIS LICENSE EXPIRES DECEMBER 31, ANNUALLY